



MALAYA - FEDERATED MALAY STATES

Selangor

February/March 1931

Unpaid letter from Morcambe, Lancaster, England to Kuala Lumpur, Selangor, Malaya postmarked 11 February 1931. The rate and the deficiency was 1½d.

There is a Manchester "T/ 20/ M.R." (Taxe) transit mark which has been changed to 30 correctly indicating double the deficiency in gold centimes. The Kuala Lumpur arrival mark is 8 March 1931 on a copy of the 12 cents FMS postage due stamp of 1924.



MALAYA - FEDERATED MALAY STATES

Perak

May 1931

Unpaid letter from Utan Melintang to Ipoh, Perak. Malaya postmarked 13 May 1931. The rate and the deficiency was 4 cents. There is a "uTm/ cts" (Taxe) mark in a circle with a "08" inserted in manuscript. On the reverse there is a Telok Anson transit mark of 13 May 1931. The Ipoh arrival mark of 14 May 1931 is on a copy if the FMS 8 cents postage due stamp of 1924.



MALAYA - FEDERATED MALAY STATES

Selangor

June 1931

Underpaid letter from Shanghai, China to Kuala Lumpur, Selangor, Malaya partly paid by copies of the 10 cents, 3 cents on 4 cents and a pair of the 1 cent on 3 cents of 1923/30 postmarked 2.6.31.

The rate was 20 cents and the deficiency 5 cents.

On the obverse is a Shanghai "**ShanTghai**" (Taxe) mark in a circle and a red boxed "**T 12 ½ ctms.**" indicating double the deficiency in gold centimes. The Kuala Lumpur arrival mark of 16 JU 1931 is on the reverse on copies of the 2 cents and 4 cents FMS postage due stamps of 1924/26.



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Selangor

July/August 1931

Underpaid PSE (1 Anna internal rate) from Kailukkatti, India to Kuala Lumpur, Selangor, Malaya postmarked 10 JLY31. The rate was 2 Annas and the deficiency 1 Anna.
On the obverse is an Indian "20 C/ T" in a circle (Taxe) mark indicating double the deficiency in gold centimes. The Kuala Lumpur arrival mark, of JUL 1931 is on copies of the 2 cents and 4 cents FMS postage due stamps of 1924/26.



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Negri Sembilan

September 1931

Unpaid letter from Kuruvikondanpatti, Pudukotah, India to Seremban, Negri Sembilan, Malaya postmarked 17 SEP.31 on the reverse. The rate, and the deficiency, was 2 Annas.

On the obverse there is an Indian "40C/ T" mark in a circle to denote double the deficiency in gold centimes and an arrival mark of 26 SE 1931 on a copy of the 12 cents FMS postage due stamp of 1924.

The same Seremban arrival mark of the same day is on the reverse.



MALAYA - FEDERATED MALAY STATES

Perak

October 1931

Unpaid printed matter item from Ipoh to Taiping, Perak, Malaya postmarked 21 October 1931. The rate, and the deficiency, was 2 cents. There is also an Ipoh "I T P/ cts" (taxe) mark in a circle. On the reverse there is a Taiping arrival mark of 22 October 1931. There is also a copy of the 4 cents FMS postage due stamp of 1926 postmarked the same day.



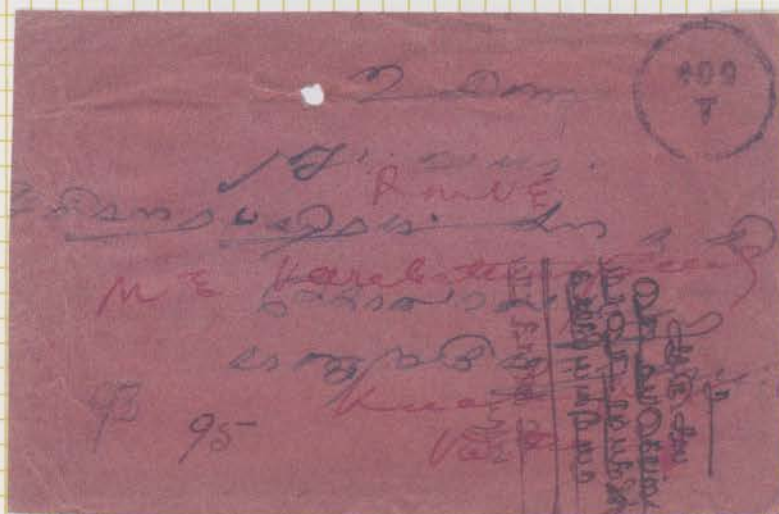
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Selangor

November/December 1931

Unpaid letter from Givaganga, India to Kuala Lumpur, Selangor, Malaya postmarked 30 NOV.31 on the reverse. The rate and the deficiency was 2 Annas

On the obverse is an Indian "40C/ T" (Tax) mark in a circle indicating double the deficiency in gold centimes. The Kuala Lumpur arrival mark of 13 DE 1931 is on a copy of the 12 cents FMS postage due stamp of 1924.



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Selangor

December 1931

Underpaid letter from Pattamangalam, India to Klang, Selangor, Malaya partly paid by two copies of the 1 Anna of 1926 postmarked 9 DEC.31. The rate was $2\frac{1}{2}$ Annas and the deficiency $\frac{1}{2}$ Anna. Also on the obverse is an Indian "c/T" (Taxe) mark in a circle and a manuscript "10c" indicating double the deficiency in gold centimes. There is a transit mark of Kandramanikam of 9 DEC.31 on the reverse and a Klang arrival mark of 19 DE 1931 on a copy of the 4 cents FMS postage due stamp of 1926.



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Negri Sembilan

December 1931/ January 1932

Underpaid letter from Negapatam, India to Seremban, Negri Sembilan, Malaya partly paid by a horizontal pair of the 1 Anna and one copy of the 3 Pies of 1926 postmarked 26 DEC.31 on the reverse. The rate was $2\frac{1}{2}$ Annas and the deficiency $\frac{1}{4}$ Anna.

On the obverse is an Indian "___c/ T" (Tax) mark in a circle and a manuscript "10c" to denote double the deficiency in gold centimes. On the reverse the Seremban arrival mark of 2 JA 1932 is on a copy of the 4 cents FMS postage due stamp of 1926.

